IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION.

WRIT PETITION NO. 2234 OF 2005.
WITH
WRIT PETITION NO. 2235 OF 2005.
WITH
WRIT PETITION NO.2236 OF 2005.
WITH
WRIT PETITION NO. 2237 OF 2005.
WITH
WRIT PETITION NO. 2238 OF 2005.

M/s Swati Minerals. ... Petitioner.
V/s.
The Commissioner of Income Tax...Respondent.

Mr. M.K. Kulkarni for the petitioner.

Mr. Shiv Motariya for the respondents.
(in all matters).

CORAM : V.C.DAGA & J.P.DEVADHAR,JJ.

DATED : 11.7 .2006.

P.C. :

. In this petition, action under section 147 read with section 148 of the Income Tax Act has been challenged by the petitioner after communication of the reasons for re-opening. The petitioner preferred objections and the same were considered and decided by the Assessing Officer on 15.3.2005. Thereafter, after keeping a gap of 15 days, the Assessing Officer proceeded to assess and pass assessment order on 31.3.2005.

. Against the aforesaid order of the Assessing Officer, petitioner has preferred an appeal which is pending before the appellate authority.

. In the above view of the matter, since the petitioner has already availed an alternate remedy, we do not see any reason to entertain this petition.

. In the result, petition is, dismissed, keeping all rival contentions open for being canvassed before the appellate authority. No order as to costs.

(V.C.DAGA,J.)

(J.P.DEVADHAR,J.)